

## CHAPTER 1

# INTERNAL CONTROL

### SCOPE

An internal control system is critical to an entity (agency, division, department, program) for keeping on course in achieving its organizational objectives. This chapter is designed to acquaint agency personnel with the importance of internal control in their day-to-day operations. At <http://myshare.in.gov/sba/encompass>, in the Internal Controls folder, the Internal Control Guide for Managers for the State of Indiana gives further guidance to management for establishing controls within the entity.

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## 2.1 STATUTORY AUTHORITY

Authority is given to the Office of Management and Budget to require an internal control system to be established and maintained in state agencies and instrumentalities in these statutes.

**IC 4-3-22-8, Duties; review and development of policies and proposals**, states: "The OMB shall assist and represent the governor in the development and review of all policy, legislative, and rulemaking proposals affecting capital budgeting, procurement, e-government, and other matters related to fiscal management.

**IC 4-3-22-14, Agencies and instrumentalities; required compliance and cooperation**, states: "All instrumentalities, agencies, authorities, boards, commissions, and officers of the executive, including the administrative department of state government, and all bodies corporate and politic established as instrumentalities of the state shall: (1) comply with the policies and procedures related to fiscal management that are established by the OMB and approved by the governor; and (2) cooperate with and provide assistance to the OMB."

**IC 4-3-22-15, Agencies; accountability; compliance with statutory requirements**, states: "All state agencies (as defined in IC 4-12-1-2) shall, in addition to complying with all statutory duties applicable to state purchasing, be accountable to the OMB for adherence to policies, procedures, and spending controls established by the OMB and approved by the governor."

## 2.2 WHY REQUIRE INTERNAL CONTROLS?

### 2.2.1 Good Management Practice

Our state agencies exist to achieve a mission and accomplish certain goals and objectives. The overall purpose of internal control is to help each department achieve its mission. An effective internal control system helps an agency (or department) to:

- Promote orderly, economical, efficient and effective operations
- Produce quality products and services consistent with the department's mission
- Safeguard resources against loss due to waste, abuse, mismanagement, errors and fraud
- Promote adherence to statutes, regulations, bulletins and procedures
- Develop and maintain reliable financial and management data, and accurately report that data in a timely manner

### **2.2.2      *Ensure Performance***

*Internal control is the integration of the activities, plans, attitudes, policies, and efforts of the people of an agency/department working together to provide reasonable assurance that the agency/department will achieve its mission. Part of the mission of the agency/department is always to operate as efficiently and effectively as possible, ensuring the best use of the taxpayers' money.*

### **2.2.3      *Increase Accountability***

*Public sector managers are responsible for managing the resources entrusted to them to administer government programs. A major factor in fulfilling this responsibility is ensuring that adequate controls exist. Public officials, legislators, and taxpayers are entitled to know whether government agencies are properly administering funds and complying with laws and regulations. They need to know whether government organizations, programs, and services are achieving the purposes for which they were authorized and intended.*

*Officials and employees who manage programs must be accountable to the public. Frequently specified by statute, this concept of accountability is intrinsic to the governing process of our state.*

### **2.2.4      *Safeguard Scarce Resources***

*Management should protect the department's equipment, information, documents and other resources that could be wrongfully used, damaged or stolen by limiting access to authorized individuals only and by instituting adequate controls and approvals.*

### **2.2.5      *Deter Fraud and Abuse***

*Most cases of fraud in governmental units is a direct result of a lack of internal control in the agency/department. An employee with too much access to certain systems and no oversight can divert valuable resources, such as cash, to sources outside the government, thus committing fraud.*

### **2.2.6      *Meet Legal Requirements***

*Programs administered by governmental units are subject to a wide array of laws, regulations, and required procedures. A well maintained internal control system will help to insure that applicable requirements are followed.*

## **2.3      *COMPONENTS OF INTERNAL CONTROL***

### **2.3.1      *Standard #1: Control Environment***

*Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management. The following affect the Control Environment.*

#### **2.3.1.1 Integrity and Ethical Values**

*A responsibility of management is to establish and communicate the ethical values of an agency/department. However, it is everyone's responsibility to demonstrate integrity by adhering to those ethical values.*

#### **2.3.1.2 Commitment to Competence**

*Although management is responsible for hiring staff with adequate competencies to perform duties required, it is the employee's responsibility to perform up to his/her level of competency.*

#### **2.3.1.3 Management's Philosophy and Operating Style**

*This factor determines the degree of risk the entity is willing to take and management's philosophy towards performance-based management. The attitude of management toward reporting, information technology and accounting functions, and responsiveness to audits and evaluations play a big part in this component.*

#### **2.3.1.4 Organizational Structure**

*Management's framework for planning, leading and controlling operations to achieve the entity's objectives should define key areas of authority/responsibility and establish lines of reporting. Policies must be communicated to ensure that staff members are aware of their duties and responsibilities, understand how their individual actions interrelate and contribute to the department's objectives, and recognize how and for what they will be held accountable.*

#### **2.3.1.5 Assignment of Authority and Responsibility**

*The assignment of authority and responsibility, thus making individuals accountable for their performance, affects the initiative of employees. Such increased delegation may require higher employee competency and a different style of **Monitoring**.*

#### **2.3.1.6 Human Resource Policies and Practices**

*Through human resource policies and practices, management communicates its expected levels of integrity, ethical behavior, and competence. Hiring practices, orientation, training, evaluation, counseling, promoting, compensating, and remedial actions influence the **Control Environment**.*

### **2.3.2 Standard #2: Risk Assessment**

**Risk Assessment** is the identification, analysis, and management of risks relevant to the achievement of the department's goals and objectives. Risks include internal and external events or circumstances that may occur and adversely affect operations. Once risks are identified, management should consider their impact (or significance), the likelihood of their occurrence, and how to manage

them.

### 2.3.2.1 Risk Identification

Two circumstance, **change** and **inherent risk**, are most likely to threaten the achievement of objectives. Some examples of change that must be closely monitored, are:

- Personnel changes
- Regulatory changes
- New information systems and technology
- New programs or services; expansion of operations
- Reorganizations with or between departments

Examples of **inherent risk** (due to the nature of the process):

- Loss from fraud, waster, unauthorized use, or misappropriation – ex. Loss of cash
- Complexity of a program or activity
- Third part beneficiaries attempt to obtain benefits for unrendered services
- Prior record of control weakness; failure to remedy control weakness identified by auditors

### 2.3.2.2 Risk Analysis

After risks are identified, they need to be evaluated in terms of:

- **Likelihood** -The probability that the unfavorable event would occur if there were no (or limited) internal controls to prevent or reduce the risk.
- **Impact (or Significance)** -A measure of the magnitude of the effect to a department if the unfavorable event were to occur.

### 2.3.2.3 Risk Management

Managers use **Risk Assessments** to determine the relative potential for loss in programs and functions and to design the most cost-effective and productive internal controls. Using these guidelines and the **Risk Assessment** information, managers should then determine whether to:

- **Accept the risk:** Do not establish Control Activities
- **Prevent or reduce the risk:** Establish Control Activities
- **Avoid the risk (if possible):** Do not carry out the function

**Risk Assessment** can serve management in two directions. Operations improve because risk assessment assumes sound planning and the systematic setting of objectives. Internal control within the management control system is strengthened as activities are evaluated for risk. In the process, an agency is likely to improve both its services and its public image.

### 2.3.3      **Standard #3: Control Activities**

**Control Activities** are tools - policies, procedures, techniques, and mechanisms - that help identify, prevent or reduce the risks that can impede accomplishment of the department's objectives. They are essential for proper stewardship and accountability of government resources and for achieving effective and efficient program results.

Many different **Control Activities** can be used to counter the risks that threaten a department's success. Most **Control Activities**, however, can be grouped into two categories:

**Prevention** activities are designed to deter the occurrence of an undesirable event. The development of these controls involves predicting potential problems before they occur and implementing ways to avoid them.

- **Detection** activities are designed to identify undesirable events that do occur, and alert management about what has happened. This enables management to take corrective action promptly.

#### 2.3.3.1      **Documentation**

Documentation of **transactions** should enable managers to trace each transaction from its inception through its completion. This means the entire life cycle of the transaction should be recorded, including: (1) its initiation and authorization; (2) its progress through all stages of processing; and (3) its final classification in summary records.

Documentation of **policies and procedures** is critical to the daily operations of a department. These documents set forth the fundamental framework and the underlying methods and processes all employees rely on to do their jobs. They provide specific direction to and help form the basis for decisions made every day by employees. Without this framework of understanding by employees, conflict can occur, poor decisions can be made, and serious harm can be done to the department's reputation. Further, the efficiency and effectiveness of operations can be adversely affected.

#### 2.3.3.2      **Approval and Authorization**

Approval and authorization is the confirmation or sanction of employee decisions, events or transactions based on a review. Management should determine which items require approval based on the level of risk to the department without such approval. Management should clearly document its approval requirements and ensure that employees obtain approvals in all situations where management has decided they are necessary.

*Authorization is the power management grants employees to carry out certain duties, based on approval received from supervisors. Authorization is a control activity designed to ensure events or transactions are initiated and executed by those designated by management. Management should ensure that the conditions and terms of authorizations are clearly documented and communicated, and that significant transactions are approved and executed only by persons acting within the scope of their authority.*

#### **2.3.3.3 Verification/Reconciliation**

*Verification (or reconciliation) is the determination of the completeness, accuracy, authenticity and/or validity of transactions, events or information. It is a control activity that enables management to ensure activities are being performed in accordance with directives.*

*The list below offers some examples of verification and reconciliation.*

- *Reviewing vendor invoices for accuracy by comparing to purchase orders and contracts.*
- *Comparing cash receipts transactions to a cash receipts log and tracing to bank deposit records.*
- *Reviewing and verifying a participant's eligibility for State program services.*
- *Reconciling a department's cash records to bank statements or other required records.*

#### **2.3.3.4 Separation of Duties**

*Separation of duties is the division or segregation of key duties and responsibilities among different people to reduce the opportunities for any individual to be in a position to commit and conceal errors, intentional or unintentional, or perpetrate fraud in the normal course of their duties. The fundamental premise of segregated duties is that different personnel should perform the functions of initiation, authorization, record keeping, and custody. No one individual should control or perform all key aspects of a transaction or event. These are called incompatible duties when performed by the same individual. The following are examples of incompatible duties.*

- *Individuals responsible for data entry of payment vouchers should not be responsible for approving these documents.*
- *Individuals responsible for acknowledging the receipt of goods or services should not also be responsible for purchasing approvals or payment activities.*
- *Managers should review and approve payroll expenses and time sheets before data entry, but should not be involved in preparing payroll transactions.*
- *Individuals performing physical inventory counts should not be involved in maintaining inventory records nor authorize withdrawals of items maintained in inventory.*
- *Individuals receiving cash into the office should not be involved in recording bank deposits in the accounting records.*
- *Individuals receiving revenue or making deposits should not be involved in reconciling the bank accounts.*



#### **2.3.3.5                      *Safeguarding of Assets***

***Safeguarding of assets*** involves restricting access to resources and information to help reduce the risk of unauthorized use or loss. Management should decide which resources should be safeguarded and to what extent, making these decisions based on the vulnerability of the items being secured and the likelihood of loss.

#### **2.3.3.6                      *Supervision***

Supervision is the ongoing oversight, management and guidance of an activity by designated employees to help ensure the results of the activity achieve the established objectives. Those with the responsibility for supervision should:

- Assign tasks and establish written procedures for completing assignments.
- Systematically review each staff member's work.
- Approve work at critical points to ensure quality and accuracy.
- Provide guidance and training when necessary.
- Provide documentation of supervision and review (for example, initialing examined work).

#### **2.3.3.7                      *Reporting***

*Effective and accurate reporting is a means of conveying information. It serves as a control when it provides information on issues such as timely achievement of goals, financial position and employee concerns. Reporting also helps to promote accountability for actions and decisions. The list below offers some examples of effective and accurate reporting.*

- *Project status reports to alert management to potential cost or time overruns.*
- *Reports to monitor employee leave balances, position vacancies and staff turnover to determine effectiveness of workplace and employment practices.*
- *The State's Comprehensive Annual Financial Report (CAFR) issued for the public's review of Indiana's financial performance and position.*
- *Various financial and progress reports required by federal and other grantors, including the OMB Circular A-133 Schedule of Federal Awards Expended.*

*A list of basic roles in the ENCOMPASS financial accounting system that help to ensure adequate Control Activities are in 2.6.1.*

### **2.3.4                      Standard #4: *Communication and Information***

*Information should be recorded and communicated to management and others within the*

organization who need it and in a form and within a time frame that enables them to carry out their Internal Control Activities and other responsibilities.

#### **2.3.4.1 Information**

Managers need operational and financial data to determine whether they are meeting their department's strategic and annual performance plans and if they are meeting their goals of accountability for effective and efficient use of resources. Effective management of information technology is critical to achieving useful, reliable, and accurate recording and communication of information.

#### **2.3.4.2 Communication**

Effective communications should occur in a broad sense with information flowing down, across, and up the department. Management should establish communication channels that:

- Provide timely information.
- Inform employees of their duties and responsibilities.
- Enable the reporting of sensitive matters, including fraudulent or unethical behaviors.
- Enable employees to provide suggestions for improvement.
- Provide the information necessary for all employees to carry out their responsibilities effectively.
- Convey top management's message that internal control responsibilities are important and should be taken seriously.
- Convey and enable communication with external parties.

### **2.3.5 Standard #5: Monitoring**

Monitoring is the review of the organization's activities and transactions to assess the quality of performance over time and to determine whether controls are effective.

#### **2.3.5.1 Focus Areas**

The **Monitoring** performed by a department should focus on the following major areas.

- Control Activities
- Mission
- Control Environment
- Communication
- Risks and Opportunities

#### **2.3.5.2 Internal Evaluations**

Controls need to be monitored for effectiveness (“Are they are operating as intended?”) and to ensure they have not become obsolete. Separate evaluations of **Control Activities** can also be useful by focusing directly on the controls’ effectiveness at a specific time.

### **2.3.5.3                      Audit Resolution**

**Monitoring** of internal control should include policies and procedures for ensuring that the findings of audits and other reviews are promptly resolved. Managers are to (1) promptly evaluate findings from audits and other reviews, including those showing deficiencies and recommendations reported by auditors and others who evaluate the department’s operations; (2) determine proper actions in response to findings and recommendations from audits and reviews; and (3) complete, within established timeframes, all actions that correct or otherwise resolve the matters brought to management’s attention. The resolution process begins when audit or other review results are reported to management and is completed only after action has been taken that corrects identified deficiencies, produces improvements, or demonstrates that findings and recommendations do not warrant management action.

## **2.4                      FINANCIAL SYSTEM CONTROL ACTIVITIES**

Internal Control **Standard #3, Control Activities** (section 2.3.4), have been applied to the ENCOMPASS financial accounting system by the use of “roles” with limited access to the system. Prior to the implementation of ENCOMPASS, a user might have been able to perform incompatible duties such as described in section 2.3.3.4. Now, users are not given roles that might enable them to both enter and approve a transaction. In the event that incompatible roles may inadvertently be present, the “entry vs. approval” roles are constantly reviewed and changes made when necessary. After agency entry and approval, most transactions are then routed to an Auditor of State (AOS) approver for an additional review.

It is critical that an agency approver, whether it be approval of a deposit, payment, journal entry or asset entry, be cognizant of the various funds, accounts, departments and programs of his/her agency in order that incorrect entries be returned to the entry staff for correction prior to approval. It is not the responsibility of the AOS staff to be aware of all operations within an agency and how they should be recorded.

A list of ENCOMPASS roles, and the definition of each, is included in the Appendices at the end of this chapter.

## **2.5                      LIMITATIONS OF INTERNAL CONTROL**

Internal controls, no matter how well designed and operated, provide only reasonable assurance to management regarding the achievement of a department’s objectives. Certain limitations are inherent in all internal control systems. Despite these limitations, the reasonable assurance that internal control does provide enables a department to focus on reaching its objectives while minimizing undesirable events.

### **2.5.1 Costs vs. Benefits**

*Prohibitive cost can prevent management from installing the ideal internal control system. Management will occasionally accept certain risks because the cost of preventing such risks cannot be justified. Furthermore, **more control activities are not necessarily better** in an effective internal control system. Not only can the cost of excessive or redundant controls exceed the benefits, but this may also affect staff's perceptions on controls. If they consider internal controls as obstructions to work processes or "red tape", this negative view could adversely affect their overall regard for internal controls.*

### **2.5.2 Judgment**

*The effectiveness of an internal control system is limited by the realities of human weakness in making decisions. Decisions must often be made under the pressures of time constraints, based on limited information at hand, and relying on human judgment. Additionally, management may fail to anticipate certain risks and thus fail to design and implement appropriate controls.*

### **2.5.3 Breakdowns**

*Well-designed internal control systems can break down. Personnel may misunderstand instructions or make errors in judgment, or they may commit errors due to carelessness, distraction, or fatigue.*

### **2.5.4 Collusion**

*The collusive activities of two or more individuals can result in internal control failures. Individuals acting collectively to perpetrate and conceal an action from detection often can alter financial data or other management information in a manner that circumvents control activities and not be identified by the system of internal control.*

### **2.5.5 Management Override**

*An internal control system can only be as effective as the people who are responsible for its functioning. Management has the capability to override the system. "Management override" means overruling or circumventing prescribed policies or procedures for illegitimate purposes – such as personal gain or an enhanced presentation of a department's financial condition or compliance status. Management override should not be confused with "management intervention", which represents management's actions to depart from prescribed policies or procedures for legitimate purposes. Management intervention is necessary to deal with non-recurring and non-standard transactions or events that otherwise might be handled inappropriately.*

## **2.6 Appendices**

### 2.6.1

### ENCOMPASS ROLES

The following are a the basic roles which help to ensure Control Activities in the ENCOMPASS financial accounting system.

ROLE	Type	Descr	WF	Description
AM Accounting Configuration	U	AM Accounting Configuration		This role allows a user to maintain accounting functions for the Asset Management subsystem. Business functions include: - calendars - accounting rules - asset profile definitions and defaults - depreciation rules, lives, conventions Generally Auditor of State Asset Accounting functions
AM Asset Display Only	U	AM Asset Display Only		This user security role authorizes display only access to Asset Management pages.
AM Asset Entry	U	AM Asset Entry		This role enables the entry and processing of various Asset Management transactions: - Entry of individual asset information - batch uploads of asset information
AM Asset Functions - AOS	U	AM Asset Functions - AOS		Asset functions performed by operating agency personnel. Is this the Financial Asset Manager??
Financial Asset Manager			Y	Supervisory approval of certain agency asset entries
Leased Assets Operator		Used by Ports and DOA only		
Physical Asset Manager		Used by Ports only		
AP Display Only	U	AP Display Only		A role to allow display only of AP functions.
AP Receiver	U	AP Receiver		This role allows a user to receive goods and services before items for payment. Business functions include: - Create a Receiver document - Enter information related to received assets (tag, location, custodian)
AP Batch	U	AP Payment Batch processes		This role allows a user to run certain AP batch processes. Business functions include: - Load of a High Volume batch - Preparation of a payments turnaround file - Enter or update a Voucher Group
AP Pre-edit Errors	U	Review Pre Edit Errors		Review Pre Edit Errors in Voucher Build

<b>AP Build Voucher</b>	<b>U</b>	<b>Build AP Vouchers</b>		<b>This role allows a user to build Vouchers from information on the Voucher staging tables. Business functions include:</b> - Upload a VoucherBuild file - Request Voucher Build - Mark Vouchers to be Closed - Request Voucher Delete - Request an AP Turnaround file
<b>AP Data Entry</b>	<b>U</b>	<b>AP Data Entry</b>		<b>This role allows a user to enter individual AP voucher transactions but not to approve them.</b>
<b>AP Manager</b>	<b>U</b>	<b>AP Manager Level Approval</b>	<b>Y</b>	<b>AP Voucher Approval authority from - 100,000 to +100,000</b>
<b>AP Voucher Approval</b>	<b>U</b>	<b>[WF] AP Voucher Approval - AOS</b>	<b>Y</b>	<b>AP Voucher Approval by Auditor of State Accounts Payable staff.</b>
<b>Withholding Approval - AOS</b>			<b>Y</b>	
<b>AP Change Payment Method</b>	<b>U</b>	<b>AP Change Payment Method</b>		<b>AP Change Payment Method</b>
<b>AP Voucher Inter Unit Bypass</b>	<b>U</b>	<b>AP Voucher Inter Unit Bypass</b>		<b>created to allow InterUnit Vouchers in a Control Group</b>
<b>AP Voucher Approval PO Type</b>			<b>Y</b>	<b>DOA Role for Construction APprovals</b>
<b>AP Paycycle</b>	<b>U</b>	<b>AP Paycycle</b>		<b>This role allows a user to perform Accounts Payable functions for</b> - AP Payments - Pay Cycle (see additional operator security for Paycycles and bank accounts)
<b>AP SDO Reimbursement</b>		<b>SDO Reimbursement Page</b>		<b>This role grants access to the SDO Reimbursement page.</b>
<b>AP Escheat Payment</b>	<b>U</b>	<b>AP Escheat Payment</b>		<b>AP Escheat Payment run controls; AOS only</b>
<b>AP Bank Account Reconciliation</b>	<b>U</b>	<b>AP Bank Account Reconciliation</b>		<b>Reconcile Bank Account Statements. Must also have access to bank account.</b>
<b>AP Manager - Dem</b>			<b>Y</b>	<b>AP Voucher Approval Authority from - 100,000 to + 100,000</b>
<b>AP manager - Rep</b>			<b>Y</b>	<b>AP Voucher approval authority from - 100,000 to + 100,000</b>
<b>AP Manager - HAVA</b>	<b>U</b>	<b>AP Manager - HAVA</b>	<b>Y</b>	<b>AP Manager for HAVA approvals</b>
<b>AP Payment Cancel Rewrite AOS</b>	<b>U</b>	<b>AP Operator2</b>		
<b>AP Turnaround 00400</b>				
<b>AP Turnaround 00502</b>				
<b>AR Display Only</b>	<b>U</b>	<b>AR Display Only - Deposits</b>		<b>This role allows a user to display Accounts Receivable Deposit information. Business functions include:</b> - Display of Deposits and payments recorded
<b>AR Payment Entry</b>	<b>U</b>	<b>AR Payment Deposit Entry</b>		<b>This role allows a user to perform AR Payment Deposit Entry. Business functions include:</b> - Creation of a Deposit - Entry of payments into an Express deposit - Entry of payments into a Regular deposit -

				<b><i>Inquiry on payments - Creation of a Report of Collections</i></b>
<b><i>AR Chartfield Entry</i></b>	<b><i>U</i></b>	<b><i>AR Direct Journal accounting</i></b>		<b><i>This role allows a user to enter accounting chartfields after Treasurer of State approval of deposit and payments. Business functions include: - Direct Journal accounting information for an approved deposit</i></b>
<b><i>AR Accounting Approver</i></b>	<b><i>U</i></b>	<b><i>AR Accounting Approver</i></b>	<b><i>Y</i></b>	<b><i>AR Accounting Approver</i></b>
<b><i>Import Bank Statements</i></b>		<b><i>Bank Statement Import</i></b>		<b><i>Enables import of bank statements file. Formats are fixed width, comma separated value, and tab separated value.</i></b>
<b><i>AR Customer Maintenance</i></b>	<b><i>U</i></b>	<b><i>AR Customer Maintenance</i></b>		<b><i>This role allows a user to update and maintain Customer files relating to Billing and Accounts Receivable activities. This role includes the following business functions: - Inquire on Customers and conversations - Inquire on Customer Items - Maintain Customers and conversations - Maintain Customer Items</i></b>
<b><i>AR Enter Receivables</i></b>	<b><i>U</i></b>	<b><i>AR Enter Receivables</i></b>		<b><i>This role allows a user to perform AR item creation and maintenance. Business functions include: - Inquire on bills, adjustments, items, and collection activity - Generate bills, dunning letters, statements - Enter, copy, and create bills - Adjust bills - Apply payments to AR items - Maintain AR items</i></b>
<b><i>AR Item Collections</i></b>	<b><i>U</i></b>	<b><i>AR Item Collections</i></b>		<b><i>This role allows a user to perform AR Item collection including the following: - - - - -</i></b>
<b><i>AR Item Maintenance</i></b>	<b><i>U</i></b>	<b><i>AR Item Maintenance</i></b>		<b><i>This role allows a user to perform AR Item maintenance including the following: - - - - -</i></b>
<b><i>AR Payment Application</i></b>	<b><i>U</i></b>	<b><i>AR Payment Application</i></b>		<b><i>This role allows a user to perform AR payment application including the following: - - - - -</i></b>
<b><i>KK Budget Accountant - SBA</i></b>				
<b><i>KK Budget Analyst - SBA</i></b>				
<b><i>KK Budget Analyst</i></b>				
<b><i>KK Budget Journal Entry</i></b>				
<b><i>KK Controls Edit</i></b>				
<b><i>GL Agy Display Only</i></b>	<b><i>U</i></b>	<b><i>GL Agency Display Only</i></b>		<b><i>This user security role authorizes display only access to General Ledger pages.</i></b>

<b>GL Journal Entry</b>	<b>U</b>	<b>GL Journal Entry</b>		<b>This role allows a user to enter or upload GL Journals. Business functions include:</b> - Online entry of GL Journals - Upload of GL Journals
<b>GL Allocations</b>	<b>U</b>	<b>GL Allocations</b>		<b>This role allows a user to perform Allocations including the following:</b> - Define Allocation Step - Define Allocation Group - Allocation Request - Copy / Rename / Delete Step Run the following reports - Allocation Group - Allocation Step - Allocation Calculation Log
<b>GL Journal Approver - Agency</b>	<b>U</b>	<b>Approval of GL Jrnl's by Agency</b>	<b>Y</b>	<b>Use role SOI_AGENCY_APPROVAL</b> This role allows users to approve of agency GL journals. This role is for Agency financial staff.
<b>GL Edit CF Combinations</b>	<b>U</b>	<b>Edit Chartfield Combinations</b>		<b>Edit Chartfield Combination Rules and run related CF combination build processes.</b>
<b>GL Reports - Agency - AOS</b>	<b>U</b>	<b>GL Reports - Agency - AOS</b>		<b>Access to GL reports for AOS users only</b>
<b>GL Reports - Agency - DWD</b>	<b>U</b>	<b>GL Reports - Agency - DWD</b>		<b>Access to GL reports for DWD users only</b>
<b>GL Reports - Agency - FSSA</b>	<b>U</b>	<b>GL Reports - Agency - FSSA</b>		<b>Access to GL reports for FSSA users only</b>
<b>GL Reports - Agency - INDOT</b>	<b>U</b>	<b>GL Reports - Agency - INDOT</b>		<b>Access for GL Reports for INDOT users only</b>
<b>SOI_ePro_Buyer</b>				
<b>SOI_Ag_Fiscal_WF</b>			<b>Y</b>	
<b>SOI_Ag_Proc_Agent_WF</b>			<b>Y</b>	
<b>75K Buyer POAMT</b>			<b>Y</b>	
<b>Grants Administrator</b>	<b>U</b>	<b>Grants Administrator</b>		<b>Oversees any contributions or donations and the management of those funds, tracking costs and expenses that draw-down the original grant.</b>
<b>Grants Display and Reports</b>	<b>U</b>	<b>Display/Reports for Grants Mgt</b>		<b>This role enables display access to the Grants Management pages along with inquiry and reporting capability for Grants.</b>
<b>Grant Proposer</b>	<b>U</b>	<b>Grants Proposal Only</b>		
<b>Grant Subrecipient</b>	<b>U</b>	<b>DWD Grant Subrecipient</b>		<b>Enables specific functions for DWD Grant Subrecipients</b>
<b>Grant PO Approver</b>	<b>U</b>	<b>Approvals for Grants PO's</b>		<b>Enables PO Amount Approval capability for selected PO's -- specifically for Grants (.7)</b>
<b>Grants Budget Setup</b>	<b>U</b>	<b>Budgets Control Chartfield</b>		<b>Enables update and correction to Commitment Control - Budgets Setup - Control Chartfields in order to setup project accounting.</b>
<b>Grants Budget - Keys and Trans</b>	<b>U</b>	<b>Keys and Translations Setup</b>		
<b>Grants Customers</b>	<b>U</b>	<b>Customer/Sponsor Information</b>		<b>Enables update of Grants Sponsors Customer info. Used by IDEM.</b>



<b>PC Display Only</b>				
<b>PC Projects Administrator</b>		<b>Projects module Administrator</b>		<b>This role enables the setup of the Projects Module</b>
<b>PC Define Activities</b>	<b>U</b>	<b>PC Define Activities</b>		<b>Access to Define Standard Activities ONLY in Setup Financials. Used for defining activities used in Project Costing.</b>
<b>PC Federal Draws</b>				
<b>Projects Time and Labor</b>	<b>U</b>	<b>Project Costs: Time and Labor</b>		<b>Enables Time and Labor cost transaction entry for Projects</b>
<b>Contract Administrator</b>	<b>U</b>	<b>Sample - Contract Admin</b>		<b>Negotiate terms and conditions of a contractual agreement between company and customer or vendor, including price, billing options, performance and renewal options. Oversees the ongoing execution of the contract terms through the life of the contract, including revenue recognition, prepaid utilization, and contract amendments.</b>
<b>Setup Contracts</b>				
<b>SOI GL AOS Approver</b>	<b>U</b>	<b>Approval of GL Jrnl's by AOS</b>	<b>Y</b>	<b>This role allows users to approve of agency and AOS Journal Entries. role is for Auditor of State financial staff.</b>
<b>SOI GL AOS Entry</b>	<b>U</b>	<b>AOS Entry of GL Journals</b>		<b>This AOS financial staff user originates AOS Journal Entries and approves agency entries that have changes in Fund, Program chartfields</b>
<b>SOI_1099_AGENCY</b>	<b>U</b>	<b>1099-S Agency Access</b>		
<b>SOI_1099_AOS</b>	<b>U</b>	<b>1099 AOS Access</b>		
<b>SOI_AOS_FINANCE</b>	<b>U</b>	<b>[WF] Finance Approver</b>		
<b>SOI_AOS_GL_APPR OVAL</b>	<b>U</b>	<b>[WF] AOS GL Journal Approval</b>	<b>Y</b>	<b>For roleusers to approve GL Transactions that have changes in Fund, Program chartfields.</b>
<b>SOI_AOS_PAYMEN T_METHOD</b>	<b>U</b>	<b>Payment Method Access</b>		<b>Allows user to change the Payment Methods on the page VCHR_PAYMENT_PNL</b>
<b>SOI_AOS_SDO_AP PROVAL</b>	<b>U</b>	<b>SDO Reimbursement Approval</b>		<b>SDO Reimbursement Approval Role</b>
<b>SOI_DISTRIBUTION PROCESS</b>	<b>U</b>	<b>Distributions Process Role</b>		
<b>SOI_TREASURER_OF_STATE</b>	<b>U</b>	<b>Treasurer of State</b>		<b>This role is used to secure deposit controls in AR. (See Modification AR06)</b>
<b>SOI_VCHR_AOS_A PPRV_WF</b>	<b>U</b>	<b>AOS Voucher Approver</b>	<b>Y</b>	<b>Used in Voucher Approval Workflow</b>
<b>SOI_VCHR_APPRV_WF</b>	<b>U</b>	<b>Voucher Approval</b>	<b>Y</b>	<b>Used in Voucher Approval Workflow</b>
<b>SOI_VCHR_LOAD_WF</b>	<b>U</b>	<b>Voucher Load Approval</b>	<b>Y</b>	<b>Used in Voucher Approval WorkFlow</b>
<b>SOI_DISPLAY_ROLES</b>	<b>U</b>	<b>Display User Roles</b>		<b>Display User Roles</b>

<b><i>DWD Special Financial Rpts</i></b>	<b><i>U</i></b>	<b><i>DWD Special Financial Rpts</i></b>	<b><i>Enables access to special Financials Reports for DWD including: GA-14</i></b>
<b><i>IDEM Customer Info</i></b>	<b><i>U</i></b>	<b><i>IDEM Customer Info</i></b>	
<b><i>INDOT Budget Transfer</i></b>	<b><i>U</i></b>	<b><i>Project Funds Transfer</i></b>	<b><i>Transfer funds between budgets for a project. Used by INDOT only.</i></b>
<b><i>SOI Budget Allotment Upload</i></b>	<b><i>U</i></b>	<b><i>Allows Upload of Budget Allot</i></b>	<b><i>Allows Upload of Budget Allotments. Commitment Control &gt; Budget Journals &gt; Allotment System Upload.</i></b>
<b><i>UPG_DISPLAY</i></b>	<b><i>U</i></b>	<b><i>Display Only - All Panels</i></b>	<b><i>This user security role provides display only access to a wide range of transactional and setup pages.</i></b>